

## Lancashire County Council

### Audit and Governance Committee

Monday, 9th May, 2016 at 2.00 pm in Cabinet Room 'B' - The Diamond Jubilee Room, County Hall, Preston

#### Agenda

##### Part I (Open to Press and Public)

No.	Item	
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| 1.  | <b>Apologies</b>   |                  |
| 2.  | <b>Disclosure of Pecuniary and Non-Pecuniary Interests</b><br>Members are asked to consider any Pecuniary and Non-Pecuniary Interests they may have to disclose to the meeting in relation to matters under consideration on the Agenda. |                  |
| 3.  | <b>Minutes of the Meeting held on 25 January 2016</b><br>To be confirmed, and signed by the chair.   | (Pages 1 - 6)    |
| 4.  | <b>Internal Audit annual report</b>  | (Pages 7 - 12)   |
| 5.  | <b>Internal Audit Charter</b>  | (Pages 13 - 22)  |
| 6.  | <b>Internal/ external audit protocol</b>   | (Pages 23 - 28)  |
| 7.  | <b>Internal Audit Quality and Assurance Improvement Programme</b>  | (Pages 29 - 38)  |
| 8.  | <b>External Audit - Lancashire County Council Audit Plan 2015/16</b>   | (Pages 39 - 62)  |
| 9.  | <b>External Audit Lancashire County Pension Fund Audit Plan 2015/16</b>  | (Pages 63 - 84)  |
| 10. | <b>External audit - audit update</b>   | (Pages 85 - 102) |
| 11. | <b>Urgent Business</b>   |                  |

An item of urgent business may only be considered under this heading where, by reason of special circumstances to be recorded in the Minutes, the Chair of the meeting is of the opinion that the item should be considered at the meeting as a matter of urgency. Wherever possible, the Chief Executive should be given advance warning of any Member's intention to raise a matter under this heading.

**12. Date of Next Meeting**

The next meeting of the Committee will be held on Thursday 30 June 2016 at 2.00pm at County Hall, Preston.

**13. Exclusion of Press and Public**

The Committee is asked to consider whether, under Section 100A(4) of the Local Government Act, 1972, it considers that the public should be excluded from the meeting during consideration of the following items of business on the grounds that there would be a likely disclosure of exempt information as defined in the appropriate paragraph of Part 1 of Schedule 12A to the Local Government Act, 1972, as indicated against the heading to the item.

**Part II (Not open to Press and Public)**

**14. Annual report on counter-fraud, investigations and whistleblowing** (Pages 103 - 114)

(Not for Publication – Exempt information as defined in Paragraphs 1 and 7 of Part 1 of Schedule 12A to the Local Government Act, 1972. It is considered that in all the circumstances of the case the public interest in maintaining the exemption outweighs the public interests in disclosing the information).

I Young  
Director of Governance,  
Finance and Public Services

County Hall  
Preston